

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

BARBARA ACETO and JOAN
GUARINO on behalf of themselves
and all others similarly situated,

Plaintiffs,

v.

Civil Action No. _____

INTERNATIONAL PAPER CO;
NORSKE SKOGINDUSTRIER ASA;
NORSKE SKOG NORTH AMERICA
LLC; NORSKE SKOG (USA), INC.;
NORSKE SKOG CANADA LIMITED;
NORSKE SKOG CANADA (USA), INC.;
STORA ENSO OYJ; STORA ENSO
NORTH AMERICA CORPORATION;
SAPPI LIMITED; S.D. WARREN
COMPANY; M-REAL CORPORATION;
M-REAL USA CORP; UPM-KYMMENE
CORPORATION; UPM-KYMMENE
INC.; MYLLYKOSKI CORPORATION;
MADISON INTERNATIONAL SALES
COMPANY and MEADWESTVACO
CORP.

Defendants.

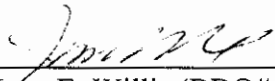
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CORPORATE DISCLOSURE STATEMENT

Pursuant to Fed. R. Civ. P. 7.1 and Local Rule 7.3, Defendant S.D. Warren Company hereby discloses that S.D. Warren Company is wholly owned by SDW Holdings Corporation, a Delaware corporation, which is wholly owned by Sappi Papier Holdings Gmbh, an Austrian limited liability company, which in turn is wholly owned by Sappi Limited, a South African public company.

Respectfully submitted,

S.D. WARREN COMPANY



Jane E. Willis (BBO# 568024)
Ryan M. DiSantis (BBO# 654513)
ROPES & GRAY LLP
One International Place
Boston, MA 02110-2624
(617) 951-7000
(617) 951-7050 (facsimile)

Dated: May 31, 2005

Of Counsel:

Mark R. Merley
Julie B. Rottenberg
ARNOLD & PORTER LLP
555 12th St NW
Washington, D.C. 20004
Tel: (202) 942-5000
Fax: (202) 942-5599

CERTIFICATE OF SERVICE

I, Ryan M. DiSantis, hereby certify that a true copy of the foregoing was served this 31st day of May, 2005, by First Class Mail, postage prepaid, and addressed to:

Robert J. Bonsignore, Esq.
Bonsignore & Brewer
23 Forest Street
Medford, MA 02155
(781) 391-9400
Counsel for Plaintiffs Barbara Aceto & Joan Guarino

Daniel Nelson, Esq.
Gibson Dunn and Crutcher LLP
1050 Connecticut Ave., NW
Washington, DC 20036
(202) 955-8500
(202) 467-0539 (facsimile)
Counsel for Defendant International Paper Co.

Kenneth W. Ritt, Esq.
Jonathan B. Tropp
Day, Berry & Howard LLP
One Canterbury Green
Stamford, CT 06901
(203) 977-7300
(203) 977-7301 (facsimile)
Counsel for Defendant Madison International Sales Company

Mark G. Cunha, Esq.
Simpson Thatcher & Bartlett, LLP
425 Lexington Avenue
New York, NY 10017-3954
(212) 455-3382
(212) 455-2502 (facsimile)
Counsel for Defendant M-Real USA Corporation

M-Real Corporation
P.O.B. 10, FIN-02020
METSA
FINLAND

Joseph A. Ostoyich, Esq.
Howrey Simon Arnold and White, LLP
1299 Pennsylvania Ave., NW
Washington, DC 20004-2402
(202) 383-7241
(202) 383-6610 (facsimile)
Counsel for Defendant MeadWestvaco Corporation

Myllykoski Corporation
Etelaesplanadi 20, FIN-00130
Helsinki
FINLAND

Kenneth M. Kramer, Esq.
Shearman and Sterling, LLP
599 Lexington Ave.
New York, NY 10022-6069
(212) 848-4000
(212) 848-7279 (facsimile)
Counsel for Defendant Norske Skog (USA), Inc.

Jesse W. Markham, Jr., Esq.
Morrison and Forester LLP
425 Market Street
San Francisco, CA 94105-2482
(415) 268-7000
(415) 268-7522 (facsimile)
Counsel for Defendant Norske Skog Canada (USA) Inc.

Hugh F. Bangasser, Esq.
Preston, Gates & Ellis, LLP
925 Fourth Avenue, Suite 2900
Seattle, WA 98104-1158
(415) 268-7000
(415) 268-7522 (facsimile)
Counsel for Defendant Norske Skog NA, LLC

Norske Skogindustrier ASA
Okenoyveien 80
1326 Lysaker
NORWAY

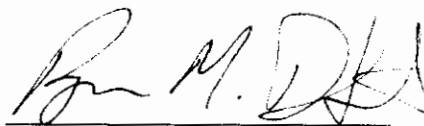
Norske Skog Canada Limited
250 Howe Street, 16th Floor
Vancouver, BC V6C 3R8
CANADA

Sappi Limited
40 Amewshoff Street
Braamfontein
Johannesburg 2001
REPUBLIC OF SOUTH AFRICA

Adam J. Cohen, Esq.
Lee D. Hoffman, Esq.
Katherine A. Scanlon
Diane W. Whitney
Pullman & Comley, LLC
90 State House Square
Hartford, CT 06103-3702
(860) 424-4300
(860) 424-4370 (facsimile)
Counsel for Defendant Stora Enso North America Corporation

Stora Enso Oyj, Esq.
Kanavaranta 1
FIN-00160, Helsinki
FINLAND

Erich R. Luschei, Esq.
Jones Day
555 W. Fifth St., Suite 4600
Los Angeles, CA 90013
*Counsel for UPM-Kymmene Corporation &
UPM-Kymmene Inc.*

A handwritten signature in black ink, appearing to read "Ryan M. DiSantis", written over a horizontal line.

Ryan M. DiSantis